

Understanding MCCS Finances

Taking a Deep Dive ... Looking Under the Hood ... Getting into the Weeds

How MCCS budget is not like a nonprofit or corporate

- Federal sources support the Commission (013)
 - Commission Support Grant
 - Commission Investment Fund (program development and training grant)
 - Volunteer Generation Fund
- What state government sources support the Commission (010)
 - None
- What other sources support the Commission (014)
 - In-kind services (80%) and cost-share or sponsorships of activities (20%)
- What MCCS legislative/statutory authority adds
 - can receive gifts and grants
 - directed to conduct fundraising to raise part of match for office activities
 - directed to have private support organization (Maine Volunteer Foundation) ...
“must be organized and operated exclusively to receive, hold, invest and administer property and funds and to make expenditures to and for the benefit of the commission”



How MCCS budget is not like a nonprofit or corporate

- Federal sources are grants (013)
 - All grants go for three year cycles
 - Commission Support and Commission Investment are allocations to state
 - Based on formulas – Maine gets the “small state” amount in both cases
 - Must submit detailed spending plan annually and plan is reviewed/questioned by CNCS
 - Support Grant requires 1:1 match; Investment Fund grant does not require match
 - Volunteer Generation Fund is competitive (state vs state)
 - Requires 1:1 match
 - Annual spending plans must support a narrative of what activities are planned for the year that coincides with the budget
 - Match (properly called “Grantee Share”) can be cash or in-kind.
 - In-kind parameters – what is acceptable, how to document, determining value – are outlined in federal regulation.
- A government quirk
 - Personnel positions are authorized by the legislature
 - The type of funding to support them is directed by legislative authorization



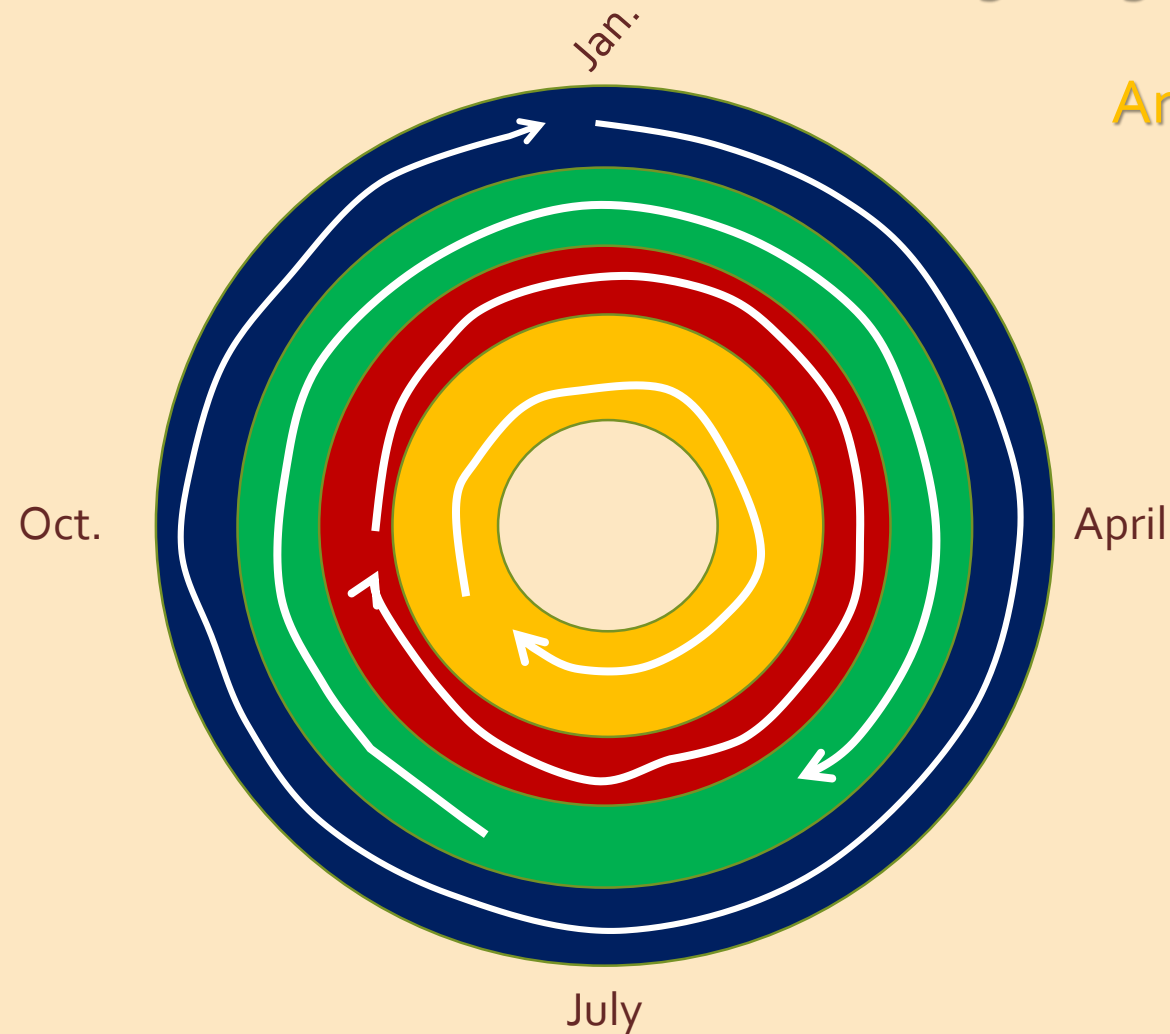
How MCCS budget is not like a nonprofit or corporate

- Budgeting, spending, accounting
 - Federal parameters:
 - 2 CFR. As of 12/2014 all OMB financial and audit circulars replaced by this.
 - Terms and conditions of grant
 - Authorized grant budget items and activities
 - State Government parameters:
 - State accounting procedures and policies
(<https://www.maine.gov/osc/administration/saam>)
Covers treatment of expenses, travel, internal controls, timekeeping, and more
 - Division of Procurement Services regulations, policies, and procedures
 - General Government Service Center policies and procedures
 - Dept of Education procedures
 - Examples of provided structures
 - chart of accounts
 - time and attendance management system
 - template legal language for contracts
 - automated accounting system with internal controls built in
 - electronic fund transfer of payments to vendors or reimbursements to grantees



How MCCS budget is not like a nonprofit or corporate

- Nothing runs on the state fiscal year:
 - Commission Support- Jan-Dec
 - Training/Program Dev – Aug.-June
 - VGF – Oct-Sept
 - AmeriCorps – Aug-July



MCCS financial cycle set as Jan-Dec

- What needs to be done this year determines items detailed in budget
 - Grant competitions, selection, monitoring
 - Training for grantees, other national service, other volunteer constituents
 - Outreach to potential users of our services (grants, training, etc.)
 - Required attendance at national meetings
 - Special projects including focused training or coaching (e.g., evaluation)
 - Commission objectives for the year
 - Etc
- Task/activity is matched with a grant that permits the activity
 - Commission Investment – only for training, program development, technical assistance
 - Volunteer Generation – only for uses described in application
 - Grants to community organizations
 - Volunteer management training of those grantees
 - Service Enterprise training and coaching
 - Commission Support Grant – all other with 2 stipulations



Commission Support Grant

- Stipulation 1
 - Must be allowable for any federal grant
 - Must be logically tied to a duty or responsibility
- Stipulation 2
 - Must be described in the narrative of activities planned
 - Must be tied to a budget line in the annual budget plan submitted to CNCS
- Commission Support Grants are unique
 - Other federal programs → state agencies keep a % of total fed \$\$ for operations
 - State Commissions → funding is a specific program within federal law and gets distinct appropriation
 - Commissions may retain up to 2% of AmeriCorps State funds for tasks related to AmeriCorps
 - The % retained is part of the maximum grantee cap for indirect of 5%
 - MCCC only keeps 1% because of the cap
 - Funds pay for OnCorps and part of MCCC Planning Research Associate when doing AmeriCorps related work (processing reimbursements, compiling data, etc.)



Recent History of Commission Federal Support

	2012	2013	2014	2015	2016	2017	2018	2019
Commission Support Grant	\$ 250,000	\$ 200,000	\$ 253,000	\$ 264,977	\$ 272,013	\$ 263,607	\$ 266,790	\$ 266,000
Commission Investment	\$ 53,093	\$ 11,616	-	-	\$ 33,229	\$ 102,258	\$ 215,199	\$ 215,199
Volunteer Generation	\$ 354,567	\$ 83,549	\$ 247,367	\$ 63,385	-	-	\$ 222,256	\$ 222,256
VISTA	\$ 48,000	\$ 12,000	\$ 21,494	\$ 33,149				
Disability support for AmeriCorps	\$ 16,000	\$ 16,348	-	-				
Total	\$ 721,660	\$ 323,513	\$ 521,861	\$ 361,511	\$ 305,242	\$ 365,865	\$ 704,245	\$ 703,455



Commission Points of Interest

	2012	2013	2014	2015	2016	2017	2018	2019
Staff FTEs	4.6	3.5	3.0	2.8	2.5	3.5	4.0	4.6
Personnel	\$ 287,944	\$ 261,062	\$ 226,081	\$ 220,074	\$ 208,190	\$ 257,177	\$ 306,746	\$ 318,111
Maine Assoc of Broadcasters, Public Education Program	na	\$ 65,776	\$ 252,014	\$ 296,279	\$ 245,718	\$ 288,584	\$ 80,227	\$ 204,200
	na	3 mos	8 mos	10 mos	12 mos	11 mos	Jan-May actual	

